UNITED STATES BAN SOUTHERN DISTRICT	OF NEW YORK	
In re:		X 
DELPHI AUTOMOTIVE SYSTEMS LLC  Debtor.		Chapter 11   Case No. 05-44640     Claim#5988
To: (Transferor)	Plastomer Corp. PO Box 67000 Dept 15601 Detroit, MI 48267-0156 Attn: Mike Major	
The transfer of your clair (unless previously expuns	ged by court order) to: LONGACRE M Transferor: Plast	enue, 22nd Floor 10019
_	NSFER OF YOUR CL	the transfer of your claim. However, IF YOU AIM, WITHIN 20 DAYS OF THE DATE OF
- FILE A WRIT	TEN OBJECTION TO	ΓHE TRANSFER with:
Southern One Bow	tates Bankruptcy Court District of New York Vling Green k, New York 10004	
Refer to INTERNAL CO	NTROL No in yo YOUR OBJECTION IS	ON TO THE TRANSFEREE.  our objection. If you file an objection, a hearing  NOT TIMELY FILED, THE TRANSFEREE  AS THE CLAIMANT.  Intake Clerk
FOR CLERK'S OFFICE This notice was mailed to INTERNAL CONTROL Claims Agent Noticed: (N Copy to Transferee:	o the first named party, b NO Name of Outside Agent)	by first class mail, post prepaid on, 2006.
		Deputy Clerk

## EVIDENCE OF TRANSFER OF CLAIM

## Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

Claim # 5988

**PLASTOMER CORPORATION,** its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

## LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7<sup>th</sup> Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$223,768.64 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated October 24, 2006.

## **PLASTOMER CORPORATION**LONGACRE MASTER FUND LTD.

By:/s/ Walter P. Baughman II

Name: Walter P. Baughman II

Name: Steven S. Weissman

Title: President Title: Director